



Manfred Stobartson  
request-658507-57c2d12b@whatdotheyknow.com

Our Reference: 202000027354  
Your Reference: request-658507-57c2d12b

05 May 2020

Dear Manfred Stobartson,

## **REQUEST UNDER THE FREEDOM OF INFORMATION (SCOTLAND) ACT 2002 (FOISA)**

Thank you for your request dated 8th April under the Freedom of Information (Scotland) Act 2002 (FOISA).

### Your request

You asked for the following information relating to the Government Expenditure and Revenue Scotland (GERS) publication:

1. Why the massive difference between official HMRC statistics and GERS?
2. Is it intended to cancel GERS 2020?

### Response to your request

I will respond to each of your questions in turn:

1. GERS and HMRC figures are not directly comparable, as they are presented on a different basis.

Any analysis of public sector receipts in Scotland relies on estimation, and as such alternative

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estimates are possible. GERS estimates revenue using a set of apportionment methodologies, refined over a number of years following consultation with, and feedback from, users.

In most cases, the estimates in GERS and the HMRC publication are very similar. However, across all taxes, there will be differences as HMRC report on a cash basis and GERS reports on an accruals basis.

Furthermore, for some taxes, there are definitional differences which mean that the figures in the two publications should not be directly compared. For example, within GERS gross VAT receipts are shown before the deduction of government VAT refunds, whilst HMRC figures present net VAT receipts after the deduction of these refunds.

2. GERS is currently scheduled to be published in August 2020. Any change to the publication date will be announced to users in line with the Code of Practice for Statistics. Updates regarding forthcoming publications can be found here: <https://www.gov.scot/publications/official-statistics-forthcoming-publications/>

### Your right to request a review

If you are unhappy with this response to your FOI request, you may ask us to carry out an internal review of the response, by writing to the Chief Economist, Gary Gillespie, at:

Gary Gillespie  
Scottish Government  
St Andrew's House  
Regent Road  
Edinburgh  
EH1 3DG

or by email at: [Gary.Gillespie@gov.scot](mailto:Gary.Gillespie@gov.scot)

Your review request should explain why you are dissatisfied with this response, and should be made within 40 working days from the date when you received this letter. We will complete the review and tell you the result, within 20 working days from the date when we receive your review request.

If you are not satisfied with the result of the review, you then have the right to appeal to the Scottish Information Commissioner. More detailed information on your appeal rights is available on the Commissioner's website at: <http://www.itspublicknowledge.info/YourRights/Unhappywiththeresponse/AppealingtoCommissioner.aspx>.

Yours sincerely,

George Mitchell

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